

# Health and Human Services Acquisition Regulations (HHSAR)



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# HHSAR Requirements in Addition to the FAR Requirements

- Facilities Capital Cost of Money
- Independent Research & Development Costs (IR&D)

# Facilities Capital Cost of Money (FCCOM)

## HHSAR 315.404-4 states:

When facilities capital cost of money (FCCOM) is included as an item of cost in the contractor's proposal, a reduction in the profit objective shall be made in an amount equal to the amount of FCCOM allowed in accordance with the FCCOM cost principle.

# Independent Research and Development Costs (IR&D)

## **HHSAR 352.216-72 states:**

The cost of independent research and development, including its proportionate share of indirect costs, are unallowable.

# References

- HHSAR 315.404-4 – Profit
- HHSAR 352.216-72 – Additional Cost Principles

# Questions and Answers